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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 2nd DAY OF JUNE, 1998.

BEFORE

THE HON'BLE MR. JUSTICE V.K. SINGHAL

WRIT PETITION No. 6297 OF 1994. (KST)

BETWEEN:

Challakere Solvent and
Refinery Pvt. Ltd., P.B.No.15,
Hottappanahally village,
Bangalore Road, Challakere,
Chitradurga Dist. Rep.
by its Managing Partner
T. Vijaya Kumar S/o T.A.
Thippeswamy, aged 38 years,
Occ: Business, R/o Challakere. .. Petitioner.
(By Sri.G. Ghanthappa, Adv. for Petitioner.)

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AND:

1. The State of Karnataka
by its Commissioner and
Secretary, M.S. Building,
Bangalore- 1.

... Respondent.

2. The Asst. Commissioner of
Commercial Taxes,
Challakere,
Chitradurga District. ... Respondents.

(By Smt. S. Sujatha, HOGP for Respondents.)

Writ petition is filed under Articles
226 and 227 of the Constitution of India,
with an affidavit, praying to quash the
impugned demand notice and order at Annex-C
bearing No. 81309430/8139433 dtd: 16.12.93
passed by 2nd respondent and etc.,

Writ petition is coming on for ^{prly.} hearing in 'B' group
this day, the Court made the following:

O R D E R

The Petitioner has challenged the
jurisdiction of respondent in issuing demand
notice in Form-5 on the ground that the peti-
tioner is eligible for exemption. Remedy of

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appeal is available against the ^sassessment order. In the assessment order, exemption has been given and it is only the purchase of G.N.Husk from URDS on which tax is levied. The petitioner has any grievance he may file any appeal within 4 weeks. Petition is - dismissed on the ground of alternative remedy.

Sd/-JUDGE

ss.

r.by: *vba*

c.by: *24/8/8*

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Assistant Registrar
High Court of Karnataka
Bangalore-560001.

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